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ABSTRACT

This guidebook presents information to help school district fiscal policy teams develop a long-range financial planning process. Following an introduction on how to use the guide, section 1 provides a rationale and basic guidelines for establishing a financial planning process, with a focus on defining goals and participant roles. Section 2 offers suggestions for developing local practices, presents the elements of long-range planning, and introduces the financial planning process. It also provides information on maintenance planning, furniture and equipment programs, risk management programs, and long-term facilities master plans. The third section explains how to evaluate the planning process. In addition to data collection and analysis, the team must evaluate the process itself. Two figures and a list of publications available from the California Department of Education are included. (LMI)

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# Long-range Financial Planning

## A Guide for School District Fiscal Policy Teams

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# Long-range Financial Planning

## A Guide for School District Fiscal Policy Teams

*Prepared under the direction of the*
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# Acknowledgments

*Long-range Financial Planning—A Guide for School District Fiscal Policy Teams* was prepared under the direction of the Office of Financial Management Practices and Standards, California Department of Education. The guide was originally drafted by Jacquelee Lamb, a Principal with Brewer, Grose and Company, under contract to the Department.

# Directions for Use of the Guide

This guide has been written to assist the school district governing board, the district superintendent, the district's chief business official, and other fiscal policy team members in developing the process of long-range financial planning. We recognize that the long-range financial planning described in this guide is not commonly practiced in California school districts. This document is designed to serve as an aid to district fiscal policy teams as they initiate their discussions about how to implement a long-range financial planning process.

### Benefits of Long-range Financial Planning

Participation in a long-range financial planning process by administrators, board members, staff, and county office personnel will enable a school district to plan for and manage future needs and demands in a coordinated, consistent manner. Additionally, this planning process promotes improved communication among all parties concerned with the fiscal affairs of the district. This improvement is due, in part, to the increased understanding of the concepts and vocabulary related to educational finance. Most importantly, this planning process provides for the increased and appropriate involvement of all significant parties. In addition, a school board and an administration that have completed a three- to five-year financial plan will be better able to manage when confronted with an unexpected crisis or need. The fiscal information needed for such decisions will be available, as will the projected future needs and the previously established priorities.

## Fiscal Policy Team

The idea of a *fiscal policy team* has grown from discussions focused on the following questions:

- How can school districts improve their overall budget and financial planning?
- Who needs to be involved in the financial planning process?
- How can board members and administrators work together in the planning process?

From these discussions it became clear that a team approach is necessary for long-range financial planning to be successful. The membership of each team will vary, according to the size of the district, the specific topics being discussed, and, most importantly, the needs and demands of the district.

## Roles of Team Members

The team membership will be determined at the local level according to each district's organization, needs, and demands. In most districts the team should include, at a minimum, a member of the governing board, the superintendent, and the person responsible for business services. In smaller districts the team might also include staff from the county office of education to assist with the district's business affairs. Other staff, such as the directors of transportation, food services, special programs, and so on, might be invited to participate when their areas of expertise are being discussed.

Members of the team each play significant but different roles in the long-range financial planning process. Yet while team members have varying responsibilities according to their positions and bring unique skills and personal interest to the planning process, it is important that all team members maintain a broad level of interest in the planning process so that all points of view can be integrated into the final plan.

A *governing board member* is responsible for developing fiscal policies, establishing board goals consistent with the financial picture of the district, and assisting in the determination of district priorities.

The *superintendent* is responsible for directing management and staff in the assessment of overall district needs, reporting to the board the current and future statutory regulations affecting the district, and coordinating the fiscal policy team planning process.

The *chief business official* is responsible for conducting an assessment of the district's current financial status, providing fiscal projections for the next three to five years, and assisting the fiscal policy team in determining future options and alternatives.

The discussion will rely heavily on the district's chief business official. He or she will have reviewed the guide well in advance and will have gathered various data and reports for review during the discussion. This information should include not only existing internal reports but also trend analysis whenever possible.

**Suggested Use of the Guide**

This guide was intended to be read independently by all fiscal policy team members so that they can determine their own familiarity with the district's policies, processes, available data, mandated responsibilities, and other requirements essential to long-range financial planning. They should then come together for a discussion or series of discussions of each member's assessment of the district's practices and a determination about what team members will need to do in future planning activities. Such a discussion allows the team to develop an increased understanding of the language used, of the state requirements, and of differing perceptions held by team members. Over a period of time, this review and planning process would enable the team to establish a common language for planning purposes, develop increased knowledge of the district's fiscal position, and provide a basis for working together.

**The practices described in this guide are not meant to grade the overall effectiveness of the district's financial planning processes.** Rather, they are designed to stimulate discussion among members of the fiscal policy team. These discussions are intended to facilitate decisions about the types of information and fiscal practices necessary for the district to conduct and evaluate long-range financial planning.

The guide is divided into three sections:

I. Initiating the Process: Bringing Everyone on Board
II. Creating the Plan: Developing Local Practices
III. Evaluating the Process: Maintaining Your Momentum

Each section has an introduction that is followed by a series of descriptive statements serving as reference points against which district practices may be viewed. After each statement two or more essential practices are presented that can provide a more focused understanding of district procedures and are intended to raise a broad range of important issues. Districts may choose to add to, delete, or modify the contents of this guide according to local issues and needs.

This guide has been prepared to allow for flexible use at the local level. Section I provides a rationale and basic guidance for establishing a financial planning process. Section II presents elements of long-range financial planning for review and discussion and introduces the financial planning process. This section also provides information about maintenance planning, furniture and equipment programs, risk management programs, and long-term facilities master plans. And Section III provides guidance aimed at evaluating the financial planning process.

## Financial Planning and Budget Development

A long-range financial plan has a defined relationship to the district's budget development process. A comprehensive long-range financial plan will provide a foundation for budget development, whereas a well-conceived budget process will provide current fiscal data needed in the financial planning process. As demonstrated in *Budget Development, Budget Monitoring, Accounting, and Financial Reporting*,* issued in 1988 by the California Department of Education, it is critical for a district to:

- Adopt an annual budget calendar.
- Establish policies for class size, staffing formulas, and formulas for allocating resources for instructional and support programs.
- Develop a budget which reflects district goals and objectives.

Such a budget development process will greatly enhance the district's ability to offer quality education while maintaining a healthy financial status.

*See ordering information which accompanies the list of publications at the end of this *Guide*.

# Section I
# Initiating the Process: Bringing Everyone on Board

Education is being challenged to meet the learning needs of an increasingly diverse student population and to respond to greater demands for competitive compensation packages in spite of limited financial resources. In the past, school districts have been criticized for their financial planning practices. Although critics now recognize the challenge of conducting long-range planning in light of unstable state funding processes, there remains an expectation that educators must engage in long-range financial planning to maintain an effective educational system.

School district fiscal policy teams can provide for the improved allocation of fiscal resources to meet district goals more efficiently through such a planning process. Financial planning sessions allow for the development of alternative "What if?" statements, which can then be analyzed to determine the district's funding priorities. Another benefit of long-range financial planning is the development of a common understanding of needs and resources among all the key participants that allows the district to move forward in a unified manner.

**Essential elements to successful long-range financial planning are:**

- **A common agreement among fiscal policy team members as to the necessity and importance of the process**
- **A commitment to sound fiscal practices, including the maintenance of a reserve for economic uncertainties**
- **A commitment to work together to provide fiscal policies and practices which provide for the best possible educational program while being fiscally accountable**
- **An understanding by all team members that the requirements of a long-range financial planning process initially place a substantial work demand on district staff and resources**

## Initiating the Process: Bringing Everyone on Board

At the district level a fiscal policy team may need to modify this guide to meet its needs in building a local plan. The team should not assume that all its members are experts but should rather be ready to obtain assistance for the members in their thinking and discussions as necessary.

Each district governing board should adopt a detailed long-range financial plan which covers a three- to five-year period. Once data have been collected and analyzed, the fiscal policy team will have the tools to begin building a long-range financial plan which accurately reflects its priorities and constraints.

The amount of data needed to develop an adequate long-range fiscal plan is substantial. Microcomputer or other computer spreadsheets and data base management software are needed to facilitate data storage and analysis. In many instances, districts already possess these capabilities. In addition, software of this type is being developed by the California Department of Education.

Each individual who is involved in the long-range financial planning process must understand and be able to carry out his or her role. Included are board members, the superintendent, the chief fiscal officer, assistant superintendents, and major department chairs or program managers.

In the long-range financial planning process, the fiscal policy team is responsible for:

- Overseeing the long-range financial planning process
- Setting direction and guiding staff in data collection and analysis
- Determining priorities and tradeoffs in light of board goals

## Initiating the Process: Bringing Everyone on Board

Figure 1 shows nine areas that are important to long-range financial planning: **board goals and district objectives (Section I), education and support services, staffing projections, demographic projections, financial planning, maintenance planning, furniture and equipment program, risk management program, and the five-year facilities master plan** (Section II). Five elements are shaded to show areas that should be addressed first. These areas form the central core for any long-range financial planning process.

## Initiating the Process: Bringing Everyone on Board

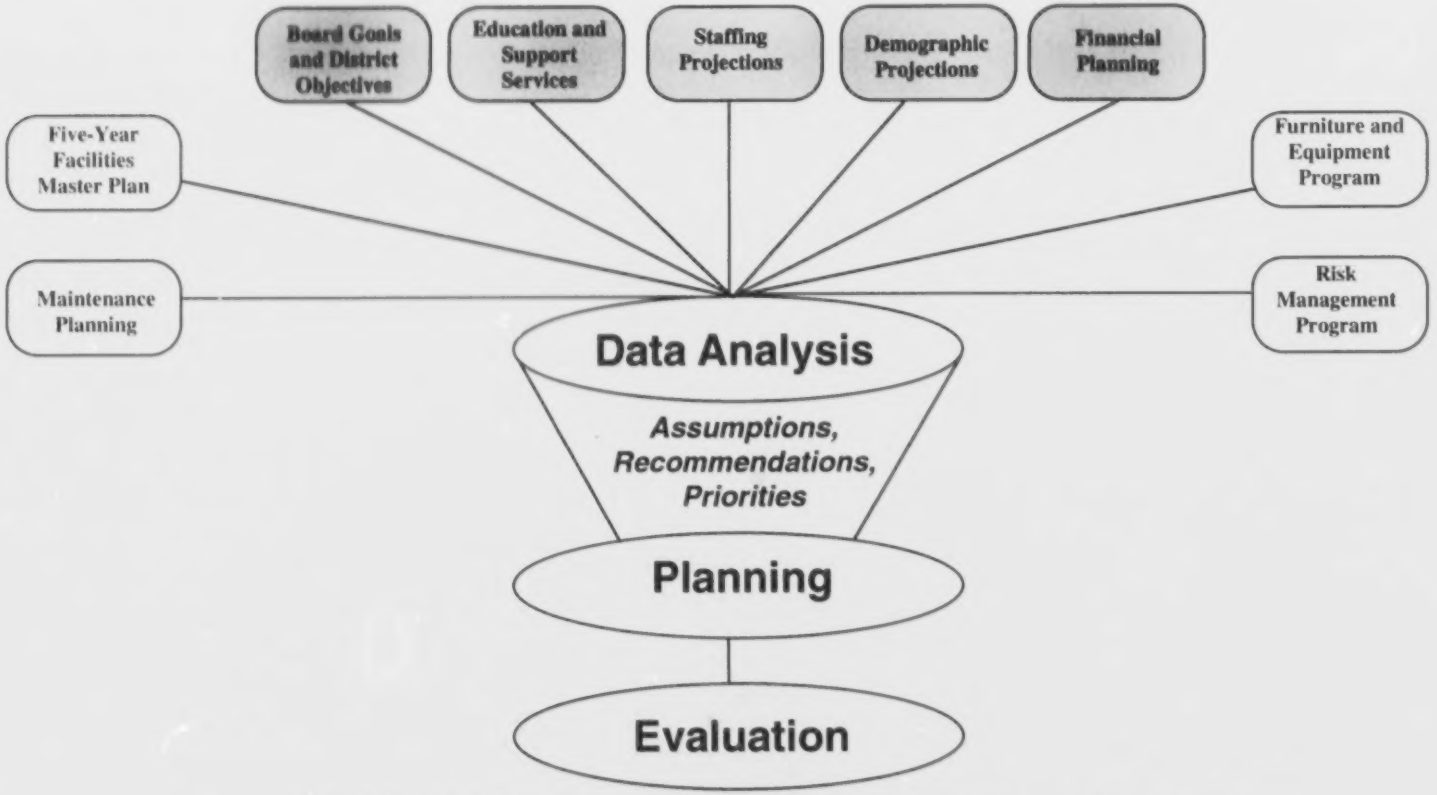


Fig. 1. District Data Resources for Long-range Financial Planning

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# Board Goals and District Objectives

1. **The governing board, together with the superintendent, establishes annual goals through a planning process based on the board-adopted long-range plan for the district.**

   √ The board's annual goals reflect the long-range financial plan.

   √ The district's long-range planning process includes the recommendations and priorities set forth in the financial plan.

2. **The goals of the governing board are used in establishing priorities in the long-range financial plan.**

   √ Board goals are entered into the decision-making process for developing a long-range financial plan.

   √ The district management's financial objectives agree with the board goals.

   √ The board may revise its goals after reviewing the long-range financial plan for the district.

3. **Probably the most difficult aspect of the financial planning process is that of sorting out priorities. Given the constraints on resources which schools face, it is almost certain that the cost of priorities will exceed resources available to the district. One of the benefits of long-range financial planning is that it provides a means for the fiscal policy team to look explicitly at the tradeoffs between priorities over a longer period of time than would be available during annual budget cycles.**

   **The fiscal policy team understands and has adequate financial information for all policy alternatives under consideration. As various options are considered, additional information may be needed. Staff should be available to provide this support.**

√ Adequate and accurate financial data are available to the fiscal policy team.

√ The fiscal policy team has been provided with adequate information to understand the financial data.

4. **The fiscal policy team develops a three- to five-year financial plan for the district which is fiscally sound and will not result in deficit spending. The fiscal policy team understands and accepts the financial constraints and develops a long-range financial plan that will not induce deficit spending. Long-range financial priorities may change annually, and the fiscal policy team should be responsive to changes in available resources.**

√ The long-range financial plan is consistent with the board's overall goals.

√ The plan provides clear direction for prioritization when revenue shortfalls and windfalls occur.

5. **The governing board is responsible for setting fiscal policies and adopting board goals for use and direction in the long-range financial planning process. Additionally, board members participate fully in the financial planning process, assisting in setting priorities for the future.**

√ Board members appreciate the need for and participate in the sessions on long-range financial planning.

√ Board decisions reflect the priorities established in the long-range financial plan.

6. **The governing board directs management to develop procedures for long-range financial planning.**

√ Board members, the superintendent, the chief business official, and other appropriate district staff members meet as a fiscal policy team to develop a long-range financial plan.

√ The fiscal policy team reviews the long-range financial plan on a regular basis.

7. **The superintendent is responsible for directing management and staff and providing overall coordination of the long-range financial planning process.**

   √ The long-range financial planning process is well delineated and understood by appropriate staff.

   √ The data collection and analysis processes are clearly defined and understood by staff.

   √ Board policies for establishing long-range financial priorities are understood.

   √ Board members are informed of new laws and requirements which pertain to board members' responsibilities.

8. **In the long-range financial planning process, assistant superintendents and major department directors or program managers are responsible for:**

   - Providing and analyzing data necessary for the long-range financial planning process
   - Advising and providing technical assistance for the fiscal policy team in setting priorities
   - Making specific recommendations to the fiscal policy team when requested

   √ Appropriate and adequate data and analysis of data are provided for the long-range financial planning process.

   √ Technical assistance is provided to the fiscal policy team.

√ Assistant superintendents and department directors are available and are prepared to provide specific recommendations when requested.

**9. The governing board and the administration are frequently updated on new legislation or changes in rules and regulations which have potential fiscal impact for the district.**

√ The board is informed of COLAs provided to various state and federal programs.

√ The board is informed of programs no longer funded by the state or federal government.

√ The board is informed of new sources of revenue and new program funding options.

√ The board is informed of changes in restricted and unrestricted funding sources and reporting requirements.

# Section II
# Creating the Plan: Developing Local Practices

Long-range financial planning is a critical component of the overall planning process for a school district. The long-range financial plan should reflect the philosophy and goals of the district and be viewed as a tool in all district decision-making processes. As resources have continued to be limited, long-range financial planning has become of greater significance to school leaders as has the need for better information to make these important decisions. As mentioned earlier, many districts do not conduct comprehensive long-range financial planning. It will become increasingly critical that they do so in the future.

The first phase of a school district's long-range financial planning process begins with a significant data collection effort. Although a wide variety of data are needed to conduct long-range financial planning, much of the data will have been compiled previously in fulfilling other fiscal and administrative reporting and planning requirements. District management and staff should review previous financial, staffing, and educational program data, along with demographic projections and (possibly) facility, equipment, and maintenance information. Included in this review are new or expected legislation and changing regulations or directives from the state. Projections are then developed for the next three to five years on the basis of trend analysis whenever possible. The data are verified for reasonableness and completeness and are analyzed to assist in determining future needs, demands, and costs.

As part of the team planning process, members need to challenge assumptions, ideas, and data to achieve a better understanding and agreement on key concepts underlying the development of the long-range financial plan. Recommendations and priorities are then developed by management and staff for discussion and decision by the fiscal policy team.

# Education and Support Services

The district's plan for instruction and special programs should contain the following data for the next three to five years:

- Costs for maintaining present programs
- Costs for proposed changes to the delivery of instruction: specialized talent needed, new or different equipment, more staff, and so on
- Costs for meeting newly mandated programs by the state
- Costs for achieving compliance with existing state or federal programs
- Projections of expected revenues

1. **These projected costs include the expected increases in salary and benefits and are in concurrence with the district's formula for cost allocation.**

   √ The curriculum/instruction plan for the district provides the cost information needed to develop a district long-range financial plan.

   √ The curriculum/instruction plan for the district provides the revenue information needed in planning.

2. **The curriculum plan reflects the district's student demographic projections and offers a description of the added or decreased services which will be needed to provide the educational program.**

   √ The plan shows the impact of enrollment on transportation.

   √ The plan describes what housing is needed to meet enrollment.

√ The plan provides for costs of program responses to special populations, such as new immigrants.

√ The plan describes the staff required to implement the programs.

3. **The district's needs for staff development because of the adoption of new textbooks or the implementation of a new program or methodology are projected with expected costs for the next three to five years.**

   √ Management and implementation costs for the staff development programs are included in the plan.

   √ Projected costs for staff development include the costs for individual staff members to attend seminars, workshops, and classes held outside the district.

4. **Special education and other special programs provide plans for the operation of their programs during the next three to five years, including:**

   - Costs for being in compliance
   - Costs for conducting pilot or experimental programs
   - Costs for meeting new or different populations
   - Costs for responding to community needs and expectations, such as AIDS education, drug education, additional counseling services, and so on
   - Costs for training staff in new program areas or in programs to meet community needs
   - Expected funding levels

   √ The costs provided are developed in accordance with the district's budget development formulas and policies.

√ Projected costs for maintaining current programs as well as the costs for experimentation or increases are provided.

√ Special program projections match student demographic projections.

√ Projected special program costs reflect an assessment of student and community needs.

5. **The district's support services, such as health services, food services, and transportation, are integral to the delivery of instruction and need to be included in the educational planning process.**

√ The educational plan reflects the need and costs for transportation in maintaining an existing program or providing a new one.

√ The demands and related costs for health and food services are considered in the development of recommendations and priorities for the long-range financial plan.

√ Alternatives for delivering these services have been analyzed for both effectiveness and costs.

6. **Student support services, such as counseling, assessment programs, and psychological services, are essential for an effective education program.**

√ Student/counselor ratios are provided.

√ The costs for the district's assessment program are projected over the next three to five years.

√ Planning for these services recognizes changes in legislation, laws and regulations, and potential increased costs.

7. **The management of the education and support services provide analysis, recommendations, and priorities for consideration during the long-range planning process.**

   √ The plans and projections agree with the demographic projections and community needs.

   √ The cost figures include requirements of new or potential laws and regulations.

   √ Special programs have addressed excess costs from previous years (if any).

   √ The projected figures have been adjusted to address future excess costs or provide alternative delivery systems which are more cost-effective.

   √ Staffing projections enable the district to be in compliance and are consistent with projections provided by the personnel department.

## Staffing Projections

1. **Personnel policies are clearly written and are disseminated to those participating in long-range financial planning. The governing board has adopted and periodically reviews and revises policies to reflect or be in compliance with new state and federal laws or guidelines. Policies critical to district long-range financial planning include:**

   - Class size
   - Seniority
   - Staffing ratios
   - Recruitment and hiring
   - Retirement ("golden handshake")
   - Affirmative action

   √ The present policies provide adequate guidance for administrative decision making and financial planning.

2. **The district's system of personnel accounting and research adequately assists in predicting staff needs and enables sound projections for current and future employment needs.**

   √ Data are provided regarding future staff needs for emerging curricular and programmatic demands requiring special skills.

   √ Staff accounting procedures furnish data on the number of positions and teachers in each certification area and on accurate projections of a need to increase or reduce staff.

√ Staff accounting procedures include the following information:

- Professional staff size in comparison to class size
- Number of administrative and supervisory members in relation to total professional staff
- Age and number of years of service for each employee
- Attrition due to turnover or termination
- Student demographic projections

3. **The district has a system for position control to monitor the number of budgeted full-time-equivalent positions.**

   √ Manual or automated procedures for integration of budeting, personnel, and payroll information are defined.

   √ The position control information provides historical perspective on staffing needs.

4. **Annual and three- to five-year staffing plans are written and shared with those active in the district's financial planning process.**

   √ These plans provide accurate staff projections for financial planning.

   √ Previous projections have accurately predicted demand in the past.

5. **The district bargaining agreement contains the necessary information for financial planning, such as:**

   - Health and welfare benefits
   - Salary schedules

- Class-size goals
- Assignment rights and procedures
- Early retirement alternatives

√ Personnel plans and recommendations consider each of the impacts of bargaining agreements and provide an analysis of the financial demands over the next three to five years.

√ In the planning process, changes in state or federal requirements, such as California's Proposition 98 or U.S. Internal Revenue Code Section 89, are considered.

6. **The personnel data collection phase of long-range financial planning should include:**

- A review of staffing to identify areas evidently overstaffed or understaffed and by how much
- Projections of future staffing needs based on changing enrollment, socioeconomic status of students enrolling, class-size policies and agreements, potential changes in curriculum or program, and predicted retirement
- Financial analysis of the impact of bargaining agreement items
- District demographics
- Future budget needs for recruitment
- Future budget needs to meet affirmative action goals (if any)
- Future budget needs for staff development

As participants in the district long-range financial planning process, the personnel department analyzes staffing projections and related financial demands and develops recommendations for use in the planning process.

√ There are matrix or alternative analyses completed which show the staffing needs/demands/requirements in relation to program changes, enrollment changes, and so on.

√ Future costs are delineated according to that which is mandated versus that which is highly desired.

# Demographic Projections

1. **The district has a board policy providing for a demographic assessment of the district to provide data for long-range financial planning.**

   √ Demographic assessments are done annually to reflect changes in school and community.

   √ District educational programs are adjusted to reflect demographic data.

   √ Personnel staffing projections are adjusted to reflect demographic data.

   √ Special programs and services are adjusted to reflect demographic data.

   √ There are policies regarding students, promotions, and retentions which are reflected in demographic data.

2. **The district's demographic assessment includes changes in enrollment.**

   √ A proven, verifiable method of projecting student population is used.

   √ A proven, verifiable method of projecting ADA is used.

   √ A proven, verifiable method of projecting enrollment and ADAs for individual schools is used.

   √ A proven, verifiable method for monitoring and determining preschool population is used.

   √ A system for monitoring and determining grade-level enrollment is used.

√ A system for projecting future enrollment and ADA is available.

√ Enrollment and ADA projections are revised annually.

√ There is a method of determining the influence of nonresident and nonpublic school students.

**3. The district's demographic assessment identifies special needs of students.**

√ There is a method of assessing the dropout rate of students.

√ There is a method of assessing changes in age groups such as adults.

√ There is a system which provides data regarding changes in the family structure.

√ There is a system which projects data regarding projecting numbers and location of students with special needs.

**4. The district's demographic assessments provide data regarding changes in community and school populations.**

√ The demographic assessment provides data regarding ethnicity of community and school populations.

√ The demographic assessment provides data regarding socioeconomic level of school populations.

**5. Demographic data are provided to appropriate people so that adjustments to meet needs can be made.**

√ Demographic data are provided to policymakers (governing board).

√ There is a procedure whereby administrators and staff members become familiar with demographic data and agree to use data to meet the needs of students.

√ There is a method for making adjustments to programs to meet changing needs as the year progresses.

√ Demographic data are used in the development of long-range financial planning.

# Financial Planning

1. **The district has board-approved policies that provide for long-range financial planning.**

   √ Long-range financial planning policies are reviewed and revised annually to reflect new federal and state laws and regulations.

   √ The adopted long-range financial plan of the district is reviewed and revised annually.

   √ The long-range financial plan of the district is reviewed and revised on the basis of current needs and projections.

2. **The district maintains a three- to five-year analysis of income projections and actual revenues received.**

   √ The district is aware of how much federal, state, and local income sources have increased or decreased during the past three to five years.

   √ Increases or decreases are reflected in the enrollment growth or other factors of the district.

   √ Increases or decreases establish a trend for future income planning.

   √ The district is aware of the extent to which increases or decreases reflect one-time income.

   √ The district is aware of the extent to which increases or decreases reflect restricted or nonrestricted revenues.

3. **The district maintains a three- to five-year analysis of expenditures projections and actual expenditures. This analysis provides information about:**

   √ Whether expenditures have increased or decreased during the past three to five years

   √ Whether expenditures have exceeded projections during the past three to five years

   √ Whether expenditures have exceeded income or revised revenue projections

   √ Why expenditures have varied from expenditures projections (unexpected enrollment growth, unanticipated inflationary costs, overstaffing, emergency expenditures, and so on)

   √ Whether the district has maintained an adequate reserve for economic uncertainties

4. **The district maintains a three- to five-year analysis of income and expenditures of all funds. These include:**

   √ An analysis of income and expenditures is maintained for the state Deferred Maintenance Fund, Capitalization Facilities Fund, Tax Override Fund, Self-Insurance Fund, and so on

   √ An analysis of the extent to which revenues of special funds have been estimated incorrectly

   √ Reasons for overestimations on special funding (enrollment changes, deficit funding from state or federal sources, increase or decrease in building activity, and so on )

   √ To what extent expenditures have been over budget projections

   √ Reasons for overexpenditures (unanticipated inflation, emergency expenditures, additions projects, and so on)

5. **The district annually provides a three- to five-year revenue and expenditure projection for all funds of the district. Funds included are the General Fund, Deferred Maintenance Fund, Special Reserve Fund (capital projects), Tax Override Fund, and the Self-Insurance Fund.**

   √ Projections are based on revised enrollment and ADA projections.

   √ Enrollment and ADA projections are revised annually and adjusted to reflect prior-year analysis.

   √ Revenues are based on reasonable COLAs from state and federal sources.

   √ Personnel expenditures projections are based on revised personnel staffing projections.

   √ One-time revenue sources are matched with one-time expenditures.

   √ Restricted revenues are budgeted as restricted expenditures.

   √ All long-term contracts (revenue and expenditure) are appropriately budgeted.

6. **The governing board has established a procedure for evaluating and prioritizing special needs.**

   √ Projected changes in educational programs are included in the evaluation and prioritization of special needs.

   √ Long-range facility needs are included in the evaluation and prioritization process.

   √ Major maintenance needs are included in the evaluation and prioritization process (state deferred maintenance projects and district maintenance projects).

- √ Personnel staffing projections and requests are included in the evaluation and prioritization process.
- √ All funds of the district are considered in the evaluation and prioritization of special needs.
- √ Projected inflationary costs for energy (heat, lights, and so on), insurance, and other fixed expenditures are reasonably estimated.
- √ Benefit costs are adequately projected based on personnel staffing projections, including retirees.
- √ Reasonable salary and benefits increases are projected.
- √ Adequate and reasonable reserves for economic uncertainties are budgeted.

# Maintenance Planning

1. **The school district has board-approved policies that provide for adequately maintained facilities.**

   √ Are both long-term and short-term maintenance needs included in the district's long-range financial planning?

   √ Are both state deferred maintenance projects and district maintenance projects included in the long-range financial planning?

   √ Do district policies provide guidelines for determining priority maintenance projects?

   √ Do district policies provide a methodology which determines and provides for emergency maintenance needs?

   √ Do district policies provide for wide involvement in determining major maintenance needs?

   √ Do district policies provide for annual review and revision of the district's long-term and short-term maintenance needs?

2. **The school district has an approved methodology for evaluating maintenance needs.**

   √ Do the identified maintenance needs reflect the educational program needs of the district?

   √ Do the identified maintenance needs reflect the changing enrollment projections of the district?

- √ Do the identified maintenance needs reflect the demographic projections of socioeconomic levels, ethnic background, age changes, and so on?
- √ Do the identified maintenance needs reflect long-range facility planning?

3. **All facilities are inspected annually to determine maintenance needs. These needs are listed as state-deferred maintenance projects or school district major maintenance projects.**

   - √ Are state deferred maintenance projects scheduled over a five-year period?
   - √ Are the scheduled deferred maintenance projects listed in accordance with established priority guidelines?
   - √ Are the district's major maintenance projects scheduled over a five-year period?
   - √ Are district major maintenance projects listed in accordance with established priority guidelines?

4. **Cost estimates of state deferred maintenance and school district major maintenance projects are provided.**

   - √ Is the cost of inflation for maintenance projects projected over five years?
   - √ Are outside contractors considered for certain maintenance projects?
   - √ Are in-house maintenance staff members considered for certain maintenance projects?
   - √ Are maintenance projects considered to be part of a long-range facility plan?

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5. **The school district maintenance plan includes an assessment of financial resources for inclusion in the long-range financial plan.**

   √ Are available state deferred maintenance funds fully utilized?

   √ Are general funds considered for major maintenance projects?

   √ Are adult education and ROP/C funds (as allowable) considered for major maintenance?

   √ Are special education funds, special projects funds, and so on (as allowable), considered for major maintenance projects?

   √ Are funds derived from such sources as sale of local bonds, sale of surplus sites, special reserves, and so on, considered for major maintenance projects?

   √ Are certificates of participation considered for financing of major maintenance projects when permissible?

# Furniture and Equipment Programs

1. **The school district has board-approved policies that provide for the acquisition of furniture and equipment.**

   √ Are both long-term and short-term furniture and equipment needs included in the district's long-range financial plan?

   √ Do district policies provide guidelines for determining priority for furniture and equipment?

   √ Do district policies provide for annual review and revision of the district's long-term and short-term furniture and equipment needs?

2. **The school district has an approved methodology for evaluating the need for furniture and equipment.**

   √ Do furniture and equipment listings reflect the educational program needs of the district?

   √ Do furniture and equipment listings reflect the changing enrollments in the district?

   √ Are the furniture and equipment needs for new facilities reflected in long-range facility planning?

   √ Has the district established guidelines and procedures providing for furniture and equipment related to:

   - Health and safety of students?
   - Health and safety of employees?
   - Instructional needs?
   - Efficiency of operation?
   - Cost effectiveness?

3. **All facilities and services are evaluated annually to determine furniture and equipment needs.**

   √ Are all school furniture and equipment needs assessed?

   √ Are food service needs assessed?

   √ Are school transportation vehicle and equipment needs assessed?

   √ Are central services such as data processing equipment requirements assessed?

   √ Are maintenance and operations vehicles and equipment assessed?

   √ Are furniture and equipment needs scheduled over a five-year period?

   √ Are furniture and equipment needs listed in accordance with established priority guidelines?

4. **Cost estimates of furniture and equipment needs are provided.**

   √ Are inflationary costs for furniture and equipment provided for over a five-year period?

   √ Are volume purchases considered?

   √ Are bidding procedures followed for furniture and equipment specifications?

   √ Are policies and procedures followed for disposal of surplus (old, outdated, worn out, and so on) furniture and equipment?

- √ Are preventive maintenance programs for vehicles and equipment in place and effective?
- √ Are various sources considered?
- √ Is refurbishing or repair considered in lieu of new purchases?

5. **The school district furniture and equipment plan includes assessment of financial resources.**

- √ Are funds from new construction projects considered?
- √ Are general funds considered for furniture and equipment purchases?
- √ Are adult education special project funds considered for furniture and equipment purchases?
- √ Are special education special project funds considered for furniture and equipment purchases?
- √ Are special funds such as builders' fees, special reserves, and so on, considered for furniture and equipment purchases?
- √ Are lease/purchase contracts considered for furniture and equipment purchases?
- √ Is the financing of purchases through certificates of participation considered?

# Risk Management Programs

1. **A risk management program is designed and implemented by a school district to eliminate or minimize the costs of potential risks to that agency.**

   √ Does the current risk management program protect the district, its assets, its students, and its employees; and does it minimize its costs?

   √ Have data been collected on statutory provisions to ensure adequate coverage for the district?

   √ Have data been analyzed to determine the risk management services required for your district over the next three to five years?

   √ Has the district determined the amount of risk management insurance coverage required?

2. **The risk management program provides alternatives to meet school district goals and objectives of reducing hazard to students and employees and to control costs and minimize losses.**

   √ Has the district identified potential risks and developed plans to eliminate or control the risks?

   √ Has an analysis been made to determine the most cost-effective alternative for providing risk management services?

   √ Does the district have a system to provide actual cost and loss analysis information relative to risk management?

√ Does the district have a system to project future costs and losses?

3. **The risk management plan provides adequate funding to eliminate or minimize losses through the long-range financial planning process.**

   √ Has the district collected cost data on the various programs?

   √ Has the district allocated adequate resources to provide for this coverage?

   √ Are adequate reserves allocated to cover self-insurance or deductible losses over the next three to five years?

   √ Has the district accurately valued its assets?

4. **The risk management program has a system to identify risks and potential risks and evaluates the data collection to develop long-range risk management programs.**

   √ Does the district's risk management program have a method of identifying and evaluating risks by using a loss analysis and cost analysis?

   √ Has the district implemented a loss reporting system?

- √ Has the district projected potential risks over the next three to five years?

5. **The risk management staff must collect data and provide an analysis to ensure adequate insurance coverage.**

   - √ Does the group provide data on losses and costs to ensure the most cost-effective program?
   - √ Does the group provide information on risk evaluations to determine where additional measures are required to control losses and costs?
   - √ Has the district evaluated the costs of risks over the next three to five years?

# Five-Year Facilities Master Plans

1. **The school district has board-approved facilities management policies and procedures which provide for a facilities master plan.**

   √ Are both long-term and short-term facility needs included in the district's facilities master plan?

   √ Do district facilities management policies include guidelines for determining the priority needs for facilities, including but not limited to:

   - Health and safety of students?
   - Health and safety of employees?
   - Instructional needs?
   - Efficiency of operation?
   - Cost effectiveness?

   √ Do facilities management policies provide a methodology which determines and provides for emergency facility needs?

   √ Do district facilities management policies provide for wide involvement in facilities master plan development, including board members, community leaders, instructional staff, business office staff, principals, and classified staff?

   √ Do district facilities management policies provide for an annual review and revision of the facilities master plan?

2. **The school district has an approved methodology to analyze the characteristics of the community and its educational needs.**

   √ Does the method used assist the district in determining the community's expectations for the schools?

   √ Are data and advice obtained from city and county agencies and developers regarding future development and city or county master plans?

3. **The school district's facility master planning includes data on student enrollments and projected student growth.**

   √ Do data include population trends of the total school community?

   √ Are data collected on birthrates and numbers of births?

   √ Are public school enrollment figures available?

   √ Are nonpublic school enrollment data available?

   √ Are data on holding power (dropouts, retentions, acceleration) available?

4. **Educational programs are described to determine facility needs now and in the future.**

   √ Does the instructional plan describe classroom requirements according to subject requirements?

- √ Is the organizational plan for instruction well defined (graded or ungraded, year-round, traditional, team teaching, and so on)?
- √ Are student/teacher loading data available?

5. **The facilities master plan provides for the evaluation of existing facilities.**

- √ Does the plan provide for a physical appraisal of existing facilities?
- √ Does the plan provide for an appraisal of how well the facilities support the educational plan?
- √ Does the plan provide for an appraisal of each site for convenience, safety, and proximity to students?
- √ Does the plan provide for an evaluation of how facilities are utilized, including student capacity and utilization efficiency?
- √ Does the plan provide for an evaluation of the size of existing schools (can they be increased in size)?

6. **The school district's facilities master plan includes a detailed description of site and school requirements.**

- √ Is there a description of existing and future buildings?
- √ Is there a topographic description of the site?
- √ Is building orientation clearly described?

√ Is school climate described?

√ Is vehicular and pedestrian circulation described?

√ Are site improvements, including utilities and the like, described?

√ Is impact on neighbors (present and future) identified?

7. **The long-range facility master plan includes an assessment of financial resources.**

√ Are legal constraints and financial opportunities known and considered?

√ Are all revenue sources identified and considered, and is expert financial assistance provided?

8. **The long-range facilities master plan provides for development of specific recommendations and analyzes this information for inclusion in the long-range financial plans.**

√ Does the plan identify additional sites required?

√ Does the plan identify facilities that should be abandoned?

√ Does the plan identify new construction?

√ Does the plan identify construction projects needed for modernization?

√ Does the plan identify construction projects needed for renovation or change in use?

√ Does the plan provide a time line for short-term and long-term needs?

√ Does the plan provide for financial plans?

√ Does the plan provide for a program informing the community of expected costs?

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# Section III

# Evaluating the Process: Maintaining Your Momentum

Evaluation is often advocated but rarely conducted. In the case of long-range financial planning, evaluation is particularly important—for two reasons. First, long-range financial planning is a complex and technical undertaking. Conclusions are sensitive to data, projections, assumptions, and analyses which may be inaccurate from the start or may change. Second, long-range financial planning should be repeated every three to five years and should be updated as major changes occur or at least once a year.

As illustrated in Figure 2, a good evaluation should focus on the data collection, data analysis, and planning components of the long-range financial planning process. Very often, the most useful evaluation questions with respect to the long-range financial planning process are as simple as the following:

- Did the planning process include all necessary components?
- Did it provide projections which are as accurate as possible?
- Were assumptions reasonable? Did the members of the fiscal policy team generally accept the assumptions?

At a minimum the evaluation phase of the long-range financial planning process should review areas in which projections were inaccurate, determine the reasons for those inaccuracies, and make adjustments so that future planning will benefit. Specific evaluation questions regarding the data collection and analysis phase are integrated into this section.

## Evaluating the Process: Maintaining Your Momentum

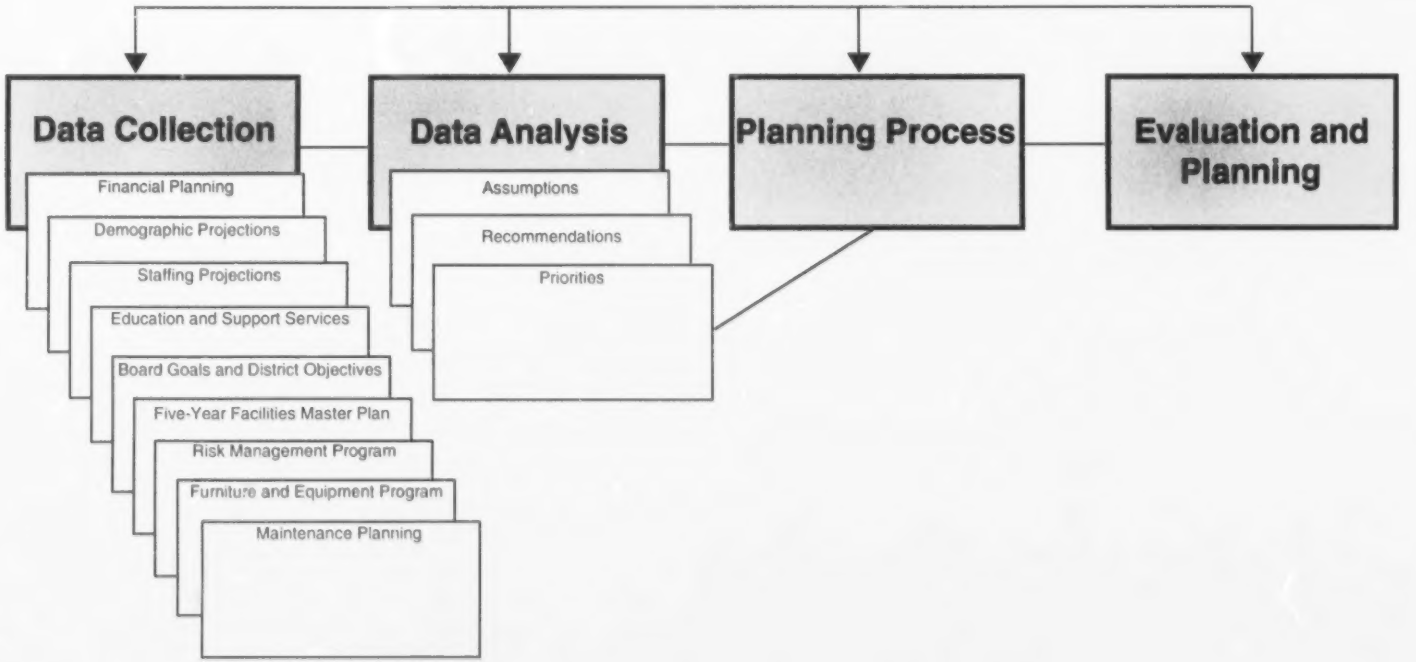


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Fig. 2. Long-range Financial Planning

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## Evaluating the Process: Maintaining Your Momentum

In addition to evaluating data collection and analysis, the fiscal policy team needs to evaluate the long-range financial planning process itself.

1. **The evaluation of the long-range planning process is critical to the district's ability to conduct future planning activities which meet the district's demands and needs more effectively.**

   √ The district annually evaluates the viability of its long-range financial plan.

   √ The district's long-range financial plan provides the desired assistance needed in making daily or monthly decisions.

2. **The district's evaluation of the long-range financial planning process is designed to assess participation and the overall effectiveness of that process.**

   √ Priorities identified in the long-range financial planning process have proven to be accurate.

   √ All parties identified for participation in the long-range financial planning process were satisfactorily involved.

   √ Staff provided needed information to members of the fiscal policy team.

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